

Message Text

LIMITED OFFICIAL USE

PAGE 01 SEOUL 01432 260847Z

14

ACTION EB-07

INFO OCT-01 EA-07 ISO-00 L-03 TRSE-00 COME-00 SSO-00 /018 W
----- 013507

O 260820Z FEB 76
FM AMEMBASSY SEOUL
TO SECSTATE WASHDC IMMEDIATE 5674

LIMITED OFFICIAL USE SEOUL 1432

EO 11652: N/A
TAGS: EWWT, EFIN, KS, US
SUBJECT: SEALAND AND ROK DEFENSE TAX

REF: STATE 044437

1. AS FAR AS THE EMBASSY CAN DETERMINE, KOREAN NAVIGATION FIRMS MUST PAY AND ARE PAYING THE DEFENSE TAX. SEALAND'S SEOUL REPRESENTATIVES HAVE ADVISED THE U.S. HEAD OFFICE THAT SEALAND SHOULD PAY THE DEFENSE TAX BY FEBRUARY 28 UNDER PROTEST PENDING AN APPEAL. THE SEALAND REPRESENTATIVES TOLD EMBOFFS THE HEAD OFFICE WILL FOLLOW THIS RECOMMENDATION.

2. ACCORDING TO THE SEALAND REPRESENTATIVES, THE APPEAL WOULD BE BASED ON SPECIFIC PROVISIONS OF KOREAN LAWS WHICH GRANT CORPORATE AND BUSINESS TAX EXEMPTIONS TO SEALAND AND, POSSIBLY, ON THE BASIS OF ARTICLE XI, PARAGRAPHS 3 AND 5 OF THE U.S. KOREAN FCN, IN THE EVENT THAT JAPANESE COMPANIES ARE EXEMPT UNDER AN INTERPRETATION OF THE BILATERAL TAX CONVENTION BETWEEN KOREA AND JAPAN. WE ARE ATTEMPTING TO FIND OUT WHETHER JAPANESE SHIPPING COMPANIES ARE BEING REQUIRED TO PAY.

SNEIDER

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Message Attributes

Automatic Decaptoning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW, STEAMSHIP LINES, TAX RELIEF, TAX AGREEMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 26 FEB 1976
Decapton Date: 01 JAN 1960
Decapton Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: morefirh
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1976SEOUL01432
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Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D760072-0308
From: SEOUL
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1976/newtext/t19760210/aaaaahrp.tel
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Locator: TEXT ON-LINE, ON MICROFILM
Office: ACTION EB
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
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Previous Handling Restrictions: n/a
Reference: 76 STATE 44437
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Review Comment: n/a
Review Content Flags:
Review Date: 28 MAY 2004
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Review Exemptions: n/a
Review History: RELEASED <28 MAY 2004 by ifshinsr>; APPROVED <06 JUL 2004 by morefirh>
Review Markings:

Margaret P. Grafeld
Declassified/Released
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EO Systematic Review
04 MAY 2006

Review Media Identifier:
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Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
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TAGS: EWWT, EFIN, KS, US, SEALAND
To: STATE
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